

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1188 - HB 1300**

February 13, 2021

**SUMMARY OF BILL:** Increases, from 180 to 240 days, the time period from a soldier's transfer from a theatre of operations of hostilities, or from the conclusion of such hostilities, whichever is sooner, by which a soldier must pay the professional privilege tax, as applicable.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Extending the period of time allowed for a soldier, returning from combat, to pay the professional privilege tax will have no significant impact on professional privilege tax collections.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic". The signature is written in a cursive, flowing style.

Bojan Savic, Interim Executive Director

/aw